

**STATE BOARD
of
ACCOUNTANCY**

STATE OF FLORIDA



ANNUAL REGISTER

June 30, 1952

657
F6
1952



STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA

HARRY BLUMIN, C.P.A.
Chairman

420 Lincoln Road
MIAMI BEACH, FLORIDA

GEORGE W. DANDELAKE, C.P.A.
Secretary

204 Smith Building
JACKSONVILLE, FLORIDA

P. W. FISHER, C.P.A.
10th Floor Schultz Building
JACKSONVILLE, FLORIDA

CHARLES C. POTTER, C.P.A.
338 North Main Street
ORLANDO, FLORIDA

JOSEPH A. SWEENEY, C.P.A.
LUTZ, FLORIDA

ADDRESS ALL COMMUNICATIONS TO:

ELIZABETH SHIELDS
Executive Secretary
831 duPont Building
MIAMI, FLORIDA

657

F6

1951/52

MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 - 1952

Member	Date of Commission	Term
*EDGAR I. MATTHEWS	July 22, 1905	1 Year
	Oct. 18, 1906	3 Years
	Apr. 22, 1916	3 Years
	Oct. 31, 1919	3 Years
*WALTER MUCKLOW	Aug. 23, 1905	2 Years
	Sept. 3, 1907	3 Years
	Dec. 12, 1911	3 Years
	Nov. 21, 1917	3 Years
*G. R. DeSAUSSURE	Aug. 23, 1905	3 Years
*JOHN A. HANSBROUGH	Mar. 11, 1909	3 Years
	Mar. 14, 1914	3 Years
	Nov. 22, 1921	3 Years
*FRANCIS M. WILLIAMS	Dec. 7, 1911	3 Years
	Apr. 21, 1915	3 Years
*THOMAS G. HUTCHINSON	Dec. 6, 1915	3 Years
H. V. FOY	Sept. 10, 1918	3 Years
	Apr. 21, 1927	3 Years
GEORGE H. FORD	Apr. 17, 1919	3 Years
	Dec. 14, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 25, 1931	3 Years
ROBERT PENTLAND, JR.	Nov. 17, 1921	3 Years
	Dec. 15, 1924	3 Years
	Sept. 15, 1928	3 Years
	Aug. 26, 1931	4 Years
	Oct. 5, 1937	4 Years
W. J. FORNEY	July 7, 1927	1 Year
*C. CECIL BRYANT	July 12, 1927	2 Years
	Aug. 21, 1931	1 Year
	Aug. 22, 1932	4 Years
*GEORGE F. McCALL	Oct. 10, 1928	3 Years
CHARLES B. COSTAR	Aug. 17, 1929	2 Years
	Sept. 17, 1947	4 Years
*HORRIE P. ANDREWS	Aug. 18, 1931	2 Years
	Sept. 14, 1933	4 Years
CHARLES C. POTTER	Aug. 19, 1931	2 Years
	Aug. 24, 1948	Expires Aug. 24, 1952
WILBUR F. DIVINE	Aug. 19, 1933	4 Years
ROGER W. COLE	Nov. 15, 1934	4 Years
LEONARD L. ABESS	Nov. 4, 1935	4 Years
	Oct. 7, 1939	4 Years
	Aug. 6, 1943	4 Years
*D. A. SMITH	Nov. 12, 1936	4 Years
	Sept. 26, 1940	4 Years
REX MEIGHEN	Oct. 5, 1937	4 Years
JOSEPH HARTMAN	Sept. 13, 1938	4 Years
	Aug. 28, 1942	4 Years
*W. F. MILTON	Sept. 26, 1941	2 Years
RUSSELL S. BOGUE	Oct. 31, 1941	4 Years
JAMES I. KELLER, JR.	Apr. 12, 1943	2 Years
	Aug. 19, 1945	4 Years
CLAUDE K. MILLIGAN	Dec. 16, 1944	4 Years
JOSEPH A. SWEENEY	Aug. 18, 1945	4 Years
	Nov. 5, 1949	Expires Aug. 17, 1953
P. W. FISHER	Aug. 25, 1946	4 Years
	Feb. 25, 1952	Expires Aug. 26, 1955
HARRY BLUMIN	Jan. 10, 1950	Expires Aug. 13, 1953
GEORGE W. DANDELAKE	Dec. 15, 1950	Expires Aug. 25, 1954

* Deceased.

S T A T I S T I C S

July 1, 1951 through June 30, 1952

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations—1951	513	44
New CPA's	66	
Reinstatements		3
	—	—
TOTAL	579	47
Suspensions for non-payment of		
Registration Fees	3	3
Deaths	6	1
	—	—
 PAID INDIVIDUAL		
REGISTRATIONS—1952	570	43
 Firm Registrations—1952	 75	 3
	—	—
TOTAL	645	46



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**Alphabetical List of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1952**

C.P.A. Certificate Number	1952 Registration Number	
19	2008-B	ABERNETHY, W. M.—State Auditing Dept., Tallahassee, Fla.
175	2242-B	ABESS, LEONARD L.—Abess, Morgan, Altemus & Weinberg, 1620, duPont Bldg., Miami, Fla.
538	2059-B	AHRANO, MARK A.—Ahrano and Hosford, 5 Brinkley Bldg., Tallahassee, Fla.
424	1894-B	ALFORD, L. E.—220 Bus Terminal Bldg., P.O. Box 585, Tampa, Fla.
583	2280-B	ALLEN, EVANS CRAIG—114 N. Adams St., Tallahassee, Fla.
325	2163-B	ALLEN, GEORGE E.—Allen & Gilliam, 19 Collier Arcade, Fort Myers, Fla.
275	2244-B	ALTEMUS, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
510	2508-B	ANDERSON, K. F.—Tyler, Anderson and Rife, 203 First National Bank Bldg., Coral Gables, Fla.
267	2509-B	ANDREWS, MERRILL H.—517 Laura St., Jacksonville, Fla.
618	*	ANSLEY, AUGUSTUS E.—United States Army
493	2091-B	ARMSTRONG, PENDLETON R.—400 Consolidated Bldg., Jacksonville, Fla.
54	2231-B	ARNER, W. W.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
641	2254-B	ARNOLD, RICHARD E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
R-35	2182-B	ASHMAN, EDWARD D.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
45	2402-B	AUSTIN, ELLIOTT G.—2906 San Rafael St., Tampa, Fla.
476	2299-B	AVIRETT, ABNER, JR.—Florida State University, Box 941, Tallahassee, Fla.
385	2227-B	AYERS, CLARENCE R.—Ayers, Jureit & Bond, 254 Giralta Ave., Coral Gables, Fla.
594	1913-B	BAER, GEORGE J.—Florida Bank Bldg., Orlando, Fla.
340	2363-B	BAER, ROBERT H.—308-9 Professional Bldg., Ocala, Fla.
366	1914-B	BAKER, CLINTON E.—29 W. Central Ave., Orlando, Fla.
184	1915-B	BAKER, L. WARREN—1004 Mercantile Bank Bldg., Dallas, Texas
397	2473-B	BALLOU, C. A.—C. A. Ballou & Son, 8-9 Lewis State Bank Bldg., Tallahassee, Fla.
189	2510-B	BALLOU, CHARLES A., JR.—c/o Comissao de Organizacao de Centro Tecnico de Aeronautica, Sao Jose dos Campos, Estado de Sao Paulo, Brasil
284	2472-B	BALLOU, JAMES E.—C. A. Ballou & Son, 8-9 Lewis State Bank Bldg., Tallahassee, Fla.
606	2296-B	BAMBERG, HAROLD S.—420 Congress Bldg., Miami, Fla.
317	1908-B	BAMFORD, WALTER C.—Elsberry Bldg., Belle Glade, Fla.
410	2454-B	BARFIELD, DAVID COULSON—204 West Chase St., Pensacola, Fla.
300	2045-B	BARLOW, ANGUS S.—Potter, Loucks & Bower, 338 N. Main St., Orlando Fla.
57	2213-B	BARNES, EDWIN E.—Bureau of Internal Revenue, 3655 Hedrick St., Jacksonville, Fla.
301	2107-B	BARNES, RICHARD L.—Hall & Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-14	1895-B	BAUER, ELMER J.—Charles A. Mitchell Bldg., 20th St. and 16th Ave., Vero Beach, Fla.
314	2448-B	BEARDEN, RALPH H., JR.—Bearden & Dixon, 1013-19 Langford Bldg., Miami, Fla.
595	2184-B	BECKER, ROBERT A.—Becker and Hirsch, 224 Palermo Avenue, Coral Gables, Fla.
335	1916-B	BEER, ALBERT J.—1202 Pan American Bank Bldg., Miami, Fla.
R-191	1917-B	BEIGHTS, DAVID M.—Board of Control, Tallahassee, Fla.
543	2413-B	BELLA, NICHOLAS J.—P.O. Box 331, Room 30, Lee Bldg., Plant City, Fla.
356	1918-B	BENJAMIN, EDWARD G.—Miami Beach First National Bank Bldg., Miami Beach, Fla.
584	2345-B	BENJAMIN, FRANK—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
296	2135-B	BERNSTEIN, BARNEY—418 Pan American Bank Bldg., Miami, Fla.
681	**	BIEBRICH, EDWARD J.—6511 S.W. 63rd St., South Miami, Fla.
74	2451-B	BIGHAM, JAY E.—Bigham & Carter, 52 Western Union Bldg., P.O. Box 1947, Tampa, Fla.
226	2192-B	BLAKE, ALFRED H.—Room 625 Court House, Miami, Fla.
629	2393-B	BLAKE, CECIL R.—Shepard and Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
452	2428-B	BLANTON, EDWARD A.—840 Ingraham Bldg., Miami, Fla.
257	2155-B	BLITCH, GORDON P.—Gordon P. Blitch & Company, 505 Graham Bldg., Jacksonville, Fla.
688	**	BLIZARD, RAYMOND H.—242 Hyde Park Ave., Tampa, Fla.
194	2180-B	BLUMIN, HARRY—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
40	2465-B	BOGUE, RUSSELL S.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
265	2285-B	BOLGER, JAMES L.—McClain & Bolger, 1542 duPont Bldg., Miami, Fla.
648	2255-B	BOND, WILLIAM—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
302	1919-B	BOONE, JOHN W.—Boone & Kilgore, 111 E. Robinson Ave., Orlando, Fla.
451	2526-B	BORDE, GEORGE H., JR.,—Suite 8, Talley Bldg., 1027½ S. Florida Ave., Lakeland, Fla.
212	2046-B	BOWER, HARRY W.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
592	1920-B	BOWYER, HENRY E.—646 Second Ave., South, St. Petersburg, Fla.
437	2324-B	BRADFORD, HARLAND B.—1702 Barnett National Bank Bldg., Jacksonville, Fla.
419	2282-B	BRADLEY, JOHN K.—Bradley & Triplett, Green Cove Springs, Fla.
500	2466-B	BRALEY, WILLIAM J.—Russell S. Bogue & Company, P.O. Box 2312, Tampa, Fla.
566	2216-B	BRANTLEY, J. CLINTON—15054 Gulf Blvd., Madeira Beach, St. Petersburg, Fla.
649	2256-B	BRAVERMAN, LEO—Weiss & Singer, 420 Lincoln Rd., Miami Beach, Fla.
564	2429-B	BROCK, CHARLES A.—First National Bank Bldg., Clearwater, Fla.
163	2300-B	BROWN, C. G.—P.O. Box 1215, Tampa, Fla.
234	2491-B	BROWN, JAMES J.—U.S. Internal Revenue Service, Dade Commonwealth Bldg., Miami, Fla.
685	**	BROWN, JOEL G.—841 N.W. 32nd Ct., Miami, Fla.
409	2028-B	BULLOCK, CLAYTON L.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
271	1921-B	BUNTING, NORMAN H.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
622	2364-B	BURDIN, JAMES W.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
185	2022-B	BURKE, J. W.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

512	2334-B	BURKE, WILLIAM J.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
658	2257-B	CAFFINA, BENJAMIN M.—3101 Collins Ave., Miami Beach, Fla.
245	1892-B	CALLAHAN, W. J.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
324	1922-B	CALLAWAY, C. C.—1017 Comeau Bldg., West Palm Beach, Fla.
591	2126-B	CANNING, WILBERT ROSS—Sheldon, Curry & Masterson, 502 First National Bank Bldg., St. Petersburg, Fla.
545	1923-B	CANTRELL, JAMES F.—614 Wallace S. Bldg., Tampa, Fla.
347	1924-B	CARLISLE, LAWRENCE W.—305 Morgan St., Tampa, Fla.
588	2425-B	CARLISLE, ROBERT T.—406 Law Exchange Bldg., Jacksonville, Fla.
460	2292-B	CARLSON, MARSHALL F.—901 Pan American Bank Bldg., Miami, Fla.
536	2075-B	CARR, EARL GRAFF—State Auditing Dept., Tallahassee, Fla.
R-147	2185-B	CARTER, ARTHUR H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
329	2450-B	CARTER, SYLVANUS J.—Bigham & Carter, 52 Western Union Bldg., Tampa, Fla.
637	2258-B	CARTER, WILLIAM H., JR.—Hall and Fisher, 10th Floor Schultz Bldg., Jacksonville, Fla.
367	2372-B	CARTY, T. VAN RHYN—416 Tampa St., Tampa, Fla.
430	2092-B	CARVER, W. G.—1734 Main St., Jacksonville, Fla.
439	2534-B	CATLEDGE, WESLEY W., JR.—209 Commercial Bldg., Tallahassee, Fla.
506	2052-B	CHIVE, THEODORE F.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
237	1925-B	CLEAVELAND, HAROLD H.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
386	2086-B	CLEENEAY, FRANK B.—201-3 Morse Arcade, Hollywood, Fla.
59	2207-B	COCHRANE, JOHN P.—505 Comeau Bldg., West Palm Beach, Fla.
308	2481-B	COCHRANE, JOHN P., JR.—214 Royal Palm Way, Palm Beach, Fla.
311	2197-B	COHEN, MURRAY G.—418 Pan American Bank Bldg., Miami, Fla.
599	2438-B	COHN, STANLEY—Levine and Cohn, 807 Biscayne Bldg., Miami, Fla.
434	2511-B	COLE, FRED E.—1612 So. 58th St., Omaha, Nebraska
R-167	2040-B	COLE, ROGER W.—Washington Square Bldg., P.O. Box 1211, Tallahassee, Fla.
368	2313-B	COLEMAN, CLAUDE D.—358 W. Arlington Ave., P.O. Box 1052, Sarasota, Fla.
R-21	2071-B	COLEMAN, MAXWELL L.—Coleman & Sammons, 605 Biscayne Bldg., Miami, Fla.
431	2389-B	COLEMAN, RAYMOND C.—203-4 Hector Bldg., Fort Lauderdale, Fla.
477	2026-B	COLLEY, CHARLES C., JR.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.
674	* *	COLLIER, MRS. MARY E.—61 N.E. 86th St., Miami, Fla.
293	1926-B	COMER, H. J., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
446	2467-B	COMPONT, JACK T.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
247	2029-B	CONLON, LYNDON C.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
R-26	1927-B	CONROY, JOHN F.—900 Ingraham Bldg., Miami, Fla.
519	1928-B	CONTOPOULO, CHARLES—Rm. 430, 420 Lincoln Rd., Miami Beach, Fla.
608	1929-B	COOK, MISS ALICE C.—204 Hector Bldg., Ft. Lauderdale, Fla.
232	2153-B	COOK, ELMER W.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
75	1930-B	COSTAR, CHARLES B.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
671	* *	COUCH, FRANK V. B., JR.—135 7th St., Holly Hill, Fla.
202	2134-B	COWLES, FRANK L.—Pentland & Cowles, 302 Wallace S Bldg., Tampa, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

432	1931-B	CRABER, J. C.—1400 Central Ave., St. Petersburg, Fla.
494	2225-B	CRAFT, DONALD G.—6 Carpenters Bldg., Panama City, Fla.
327	1932-B	CRAIG, T. E.—Pentland & Cowles, 302 Wallace S Bldg., Tampa, Fla.
492	2482-B	CREEL, LEAHMAN E., JR.—2614 W. Cervantes St., Pensacola, Fla.
304	2203-B	CROSLAND, CLAYTON E., JR.—838 Johnson Ave., Lakeland, Fla.
R-16	2414-B	CROWN, WILLIAM E., JR.—Crown & McCrillus, 126 Legal Bldg., Clearwater, Fla.
682	* *	CULBERTSON, WILLIAM WIRT—3065 S.W. 19th St., Miami, Fla.
611	*	CUNNINGHAM, DUDLEY H.—United States Army
R-39	2435-B	CURRY, BYRON T.—916 16th St., N.W., Washington, D.C.
312	1933-B	CURRY, ERIC G.—518 Southard St., P.O. Box 309, Key West, Fla.
270	2124-B	CURRY, GEORGE B., JR.—Sheldon, Curry & Masterson, 502 First National Bank Bldg., St. Petersburg, Fla.
152	2319-B	CURTIS, OMER G.—16 Arnot Bldg., Jacksonville Beach, Fla.
164	2378-B	DALEY, WILLIAM A.—Treasury Department, 621 Lynch Bldg., Jacksonville, Fla.
R-23	1934-B	DALEY, W. O.—610 Florida Bank Bldg., Orlando, Fla.
253	2478-B	DANDELAKE, GEORGE W.—204 Smith Bldg., Jacksonville, Fla.
479	1911-B	DARBY, CHARLES DWIGHT—Darby & Darby, Stovall Professional Bldg., Tampa, Fla.
447	1910-B	DARBY, RICHARD E.—Darby & Darby, Stovall Professional Bldg., Tampa, Fla.
571	1935-B	DAVIDSON, BERNARD B.—420 Lincoln Rd., Miami Beach, Fla.
484	2030-B	DAVIDSON, WALTER P.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
425	2529-B	DAVIES, HANBURY W.—2215 Riverside Ave., Jacksonville, Fla.
555	2019-B	DAVIS, AARON—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
276	2067-B	DAVIS, JEWELL A.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
179	2200-B	DAVIS, L. V.—Davis & Lundy, 502 Oak St., Milton, Fla.
420	2222-B	DAVIS, R. WARREN—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
620	2206-B	DEAN, EVERETT K.—205 Hall Bldg., St. Petersburg, Fla.
661	2259-B	DeHON, FREDERIC T.—Himes & Himes, P.O. Box 1585, West Palm Beach, Fla.
R-58	2084-B	de NARAY, IVAN L.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
550	*	DENNISON, FAYETTE, JR.—United States Army
558	2373-B	DERBY, A. STEUART, JR.—Derby and Greene, 356 South Beach St., Daytona Beach, Fla.
R-18	2357-B	DESSAINT, LOUIS M.—Smethurst & Dessaint, 204 Shoreland Bldg., Miami, Fla.
230	1936-B	DEWHURST, JAMES E.—1795 S.W. 16th St., Miami, Fla.
332	1901-B	DILNER, PHILIP W.—420 Lincoln Rd., Miami Beach, Fla.
142	2226-B	DIVINE, WILBUR F.—711-13 Guaranty Bldg., West Palm Beach, Fla.
456	2447-B	DIXON, ORVILLE WRIGHT—Bearden & Dixon, 1013-19 Langford Bldg., Miami, Fla.
548	2193-B	DOMINICK, JULIAN K.—University of Florida, Gainesville, Fla.
604	2331-B	DOWNEY, DANIEL, JR.—Himes & Himes, P.O. Box 1585, West Palm Beach, Fla.
203	2527-B	DUNN-RANKIN, FREDERIC—Frederic Dunn-Rankin & Company, 126 Welbourne Ave., Winter Park, Fla.
303	2130-B	EASTLAND, MARK W., JR.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

527	2301-B	EBER, VICTOR I.—Leavy and Eber, 1672 N.W. 36th St., Miami, Fla.
615	1903-B	EDMISTON, WILLIAM C., JR.—Edmiston and McGhin, City Bldg., St. Augustine, Fla.
77	1937-B	EDWARDS, CLIFFORD A.—2702 Azeele St., P.O. Box 382, Tampa, Fla.
590	2455-B	EDWARDS, JAMES G.—2702 Azeele St., Tampa, Fla.
427	1938-B	EDWARDS, JESSE B.—17-18 Hillsboro Bank Bldg., Plant City, Fla.
390	2340-B	EDWARDS, VIVIAN—311 Camilo Ave., Coral Gables, Fla.
498	2397-B	EHRLICH, ALVIN A.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
R-25	2186-B	EISENHART, ARTHUR W.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
369	2456-B	ELSTON, J. IRA—903 First National Bank Bldg., Memphis, Tennessee
402	1939-B	ENGLAND, WILLIAM R.—P.O. Box 427, Avon Park, Fla.
148	2293-B	EPPERSON, CLYDE A.—Clyde A. Epperson Audit Company, 843 Ingraham Bldg., Miami, Fla.
R-18	2031-B	ERB, EUGENE T.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
408	2361-B	ERWIN, CHESTER D.—Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
239	2483-B	EVANS, A. ROSS—801 Florida Bank Bldg., Orlando, Fla.
238	2380-B	EVANS, ROBERT P., III—Purvis, Evans, Gray & Powers, 209 Professional Bldg., Lakeland, Fla.
R-42	2248-B	EVARTS, HARRY W.—Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg., Jacksonville, Fla.
287	2179-B	FAHS, JOHN L.—Bureau of Internal Revenue, 333 Federal Bldg., Jacksonville, Fla.
346	2204-B	FALSONE, FRANK J.—1801½ 21st St., Tampa, Fla.
R-260	2061-B	FEIN, JOSEPH—Fein, Gassner & Sullivan, 717 Times Bldg., St. Petersburg, Fla.
487	1940-B	FELD, MAX P.—616-617 Langford Bldg., Miami, Fla.
653	2403-B	FINE, LOUIS—921 Seybold Bldg., Miami, Fla.
228	2479-B	FINK, MALVERN B.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
387	2440-B	FISHER, C. W.—1407-12 Harvey Bldg., West Palm Beach, Fla.
38	2104-B	FISHER, P. W.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
219	2158-B	FLY, J. WESLEY—P.O. Box 3507, Orlando, Fla.
9	2302-B	FORD, GEORGE H.—c/o Ocala Manufacturing Ice & Packing Company, Ocala, Fla.
27	1909-B	FORNEY, W. J.—7-F Atlantic National Bank Annex, Jacksonville, Fla.
R-64	2498-B	FOWLER, MRS. MARY R.—3001 Collins Ave., Miami Beach, Fla.
14	1941-B	FOY, HUBERT V.—807 First National Bank Bldg., Tampa, Fla.
463	1907-B	FRANCO, MICHAEL J.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
359	1942-B	FRIEDMAN, EDWARD—1655 Drexel Ave., Miami Beach, Fla.
R-67	2536-B	FULLER, ALBERT E.—Barnett National Bank Bldg., Jacksonville, Fla.
55	2009-B	FURMAN, M. G.—420 Lincoln Rd., Miami Beach, Fla.
48	2143-B	GALLASPY, BEN KEITH—2 Rector St., New York, N.Y.
R-44	2062-B	GASSNER, WALTER S.—Fein, Gassner & Sullivan, 717 Times Bldg., St. Petersburg, Fla.
556	1943-B	GENTER, FRANK M.—8 Wingate Bldg., Daytona Beach, Fla.
418	2365-B	GILBERT, DONALD E.—Russell S. Bogue & Company, P.O. Box 471, Fort Myers, Fla.
321	2164-B	GILLIAM, REXFORD W.—Allen & Gilliam, 19 Collier Arcade, Ft. Myers, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

244	2201-B	GILLMAN, LOUIS—1224 Ingraham Bldg., Miami, Fla.
415	2042-B	GLOVER, V. DUDLEY, JR.—807 Tampa Theatre Bldg., Tampa, Fla.
36	1944-B	GLUICK, LEWIS—946 S.W. 4th St., Miami, Fla.
210	2507-B	GOETZ, HARRY J.—604 W. Maple Ave., Merchantville, New Jersey
623	2382-B	GOFF, GEORGE E.—230 Raulerson Bldg., Ft. Pierce, Fla.
R-30	2430-B	GOLDSTEIN, BENJAMIN B.—1403 duPont Bldg., Miami, Fla.
R-51	1945-B	GOLDSTEIN, CHARLES Z.—55 W. 42nd St., New York, N.Y.
531	2140-B	GOLDSTEIN, IRVIN M.—219 E. Flagler St., Miami, Fla.
63	2017-B	GOODRICH, C. H.—Goodrich & Var nedoe, 400 Florida Baptist Bldg., Jacksonville, Fla.
R-65	2512-B	GORDON, DAVID M.—302 Roper Bldg., Miami, Fla.
575	2014-B	GORDON, HAROLD C.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
R-32	2064-B	GOTTLIEB, IRVING J.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
453	2459-B	GRAHAM, GEORGE G.—840 Ingraham Bldg., Miami, Fla.
79	2532-B	GRAHAM, HARRY B.—1011 Seybold Bldg., Miami, Fla.
32	2286-B	GRAHAM, HOMER G.—Budget Commission, State of Florida, Tallahassee, Fla.
362	2421-B	GRAY, HOWARD W.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla.
358	1946-B	GRAY, SYDNEY G.—Potter, Gray, Loucks & Bower, 601 Sanford Bank Bldg., Sanford, Fla.
603	2499-B	GREENBERGER, HARRY P.—109 Beverly Ct., Tallahassee, Fla.
616	1947-B	GREENE, JACK I.—Potter, Gray, Loucks & Bower, Box 741, Sanford, Fla.
535	2374-B	GREENE, SINGLETON L.—Derby and Greene, 356 S. Beach St., Daytona Beach, Fla.
370	2369-B	GRIFFITH, RANDOLPH C.—Griffith & Johnston, P.O. Box 2007, Orlando, Fla.
243	2178-B	GRIFFITH, T. T.—6404 N. E. Fifth Ave., Miami, Fla.
635	2260-B	GRIFFITH, WALTER PAT—1788 San Marco Blvd., Jacksonville, Fla.
319	2523-B	GROSS, ELMER W.—3120 Lucaya St., Miami, Fla.
316	1897-B	GROSS, GILBERT—Congress Bldg., Miami, Fla.
507	2303-B	GUIDA, ANGELO—217 N. Franklin St., Tampa, Fla.
R-13	1948-B	GUND, CHARLES F.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
371	2013-B	GUSTAFSON, RAYMOND H.—646 Second Avenue South, St. Petersburg, Fla.
630	2314-B	GUTTENMACHER, DAVID—2315 S. W. 26th Terr., Miami, Fla.
134	2431-B	HAINES, LELAND H.—Lockheed Aircraft Corp., Marietta, Ga.
457	1949-B	HALL, DAVID W.—1216 Ingraham Bldg., Miami, Fla.
373	2404-B	HAMILTON, ROY W.—232 Telephone Bldg., Lakeland, Fla.
374	2221-B	HAMMOND, GRATTAN—602 Metcalf Bldg., Orlando, Fla.
600	1950-B	HAMPTON, JOSEPH E.—56 Pine St., New York, N.Y.
261	2506-B	HARRINGTON, ALFRED D.—Bureau of Internal Revenue, 214 Biscayne Blvd., Miami, Fla.
298	1951-B	HARRIS, P. Y.—James & Harris, 122 W. Forsyth Street, Jacksonville, Fla.
16	2177-B	HARRIS, ROY R.—Harris & Maurer, 201 Hollywood Bldg., Hollywood, Fla.
586	2325-B	HARRISON, JAMES O., JR.—1702 Barnett Natl. Bank Bldg., Jacksonville, Fla.
395	2500-B	HART, RALPH M.—310 Citizens Bldg., West Palm Beach, Fla.
225	2343-B	HARTMAN, JOSEPH—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
522	2525-B	HARTMANN, MORTEN F.—547 Seybold Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

140	2082-B	HARVEY, P. J.—Wilkins & Harvey, 305 Morgan St., Tampa, Fla.
642	2261-B	HARVEY, PIERCE J., JR.—Wilkins & Harvey, 306 Stovall Professional Bldg., Tampa, Fla.
483	2194-B	HEARING, F. A.—404 Marion St., Tampa, Fla.
525	2141-B	HECK, JAMES M.—2012 Ponce de Leon Blvd., Coral Gables, Fla.
597	1952-B	HELTON, HUBERT E.—State Auditing Department, Tallahassee, Fla.
468	2235-B	HEMMINGS, ARTHUR I.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
691	* *	HENDERSON, WALLACE W.—614 Collins Dr., Tallahassee, Fla.
679	* *	HENRICHES, EARL M.—230 N.E. 45th St., Miami, Fla.
521	2306-B	HENRIQUEZ, NORCOTT S.—Palmer Parker & Henriquez, 914 Chamber of Commerce Bldg., Miami, Fla.
309	1953-B	HENSON, J. LEWIS—124 S.E. Second St., Ft. Lauderdale, Fla.
578	2336-B	HERNDON, WINFRED L., JR.—P.O. Box 5213, Jacksonville, Fla.
652	2298-B	HERRIS, IRVING—605 S.W. 11th St., Miami, Fla.
515	2076-B	HERZOG, WILLIAM A.—2615 W. Flagler St., Miami, Fla.
352	2233-B	HEYWARD, WALTER S.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
422	2432-B	HICKMAN, WILLIAM P.—P.O. Box 651, Davenport, Fla.
542	2063-B	HIEPE, EDWIN—Fein, Gassner & Sullivan, 717 Times Bldg., St. Petersburg, Fla.
66	2337-B	HIGHGATE, D. A.—U.S. Treasury Dept., P.O. Box 3108, Orlando, Fla.
R-158	2187-B	HILL, GORDON M.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
660	2262-B	HIMES, S. HILBURN—Himes & Himes, P.O. Box 1585, West Palm Beach, Fla.
144	2366-B	HIMES, WHITNEY B.—Himes & Himes, P.O. Box 1585, West Palm Beach, Fla.
529	2326-B	HINTON, HARRY L.—135 S. W. 15th Ave., Miami, Fla.
530	1954-B	HIRSCH, GEORGE W.—Becker and Hirsch, 224 Palermo Ave., Coral Gables, Fla.
313	1906-B	HOCH, JOEL—1802 Congress Bldg., Miami, Fla.
533	2346-B	HOFFENBERG, BENNIE M.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
R-187	2188-B	HOFFMAN, LESLIE J.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
208	2162-B	HOGLE, FRANCIS M., JR.—140½ Volusia Ave., Daytona Beach, Fla.
109	2043-B	HOLLEY, JAMES D. A.—807 Tampa Theatre Bldg., Tampa, Fla.
R-52	1955-B	HOLLY, EDWARD A.—1518 Congress Bldg., Miami, Fla.
644	2263-B	HOOTEN, RAYMOND J.—1221 Noble Ave., Orlando, Fla.
306	2408-B	HORAN, WILLIAM T.—Plymouth Citrus Growers Association, Plymouth, Fla.
554	2060-B	HOSFORD, JOHN W., JR.—Ahrano & Hosford, 5 Brinkley Bldg., Tallahassee, Fla.
471	2161-B	HOWARD, HARLEY—Treasury Department, P.O. Box 4760, Jacksonville, Fla.
504	2053-B	HURST, HARRY E.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
R-31	2309-B	HURWITZ, ELI—Hurwitz & Veach, 223 E. Flagler St., Miami, Fla.
349	1956-B	ICENHOUR, JOHN E.—607 Graham Bldg., P.O. Box 1044, Jacksonville, Fla.
502	1957-B	INGLEY, HERBERT A., JR.—Bunting, Comer & Company, State Bank Bldg., Lake Wales, Fla.
376	1958-B	IRVINE, NESBITT E.—P.O. Box 2827, St. Petersburg, Fla.
384	2492-B	IRWIN, ELMER F.—239 W. Adams St., P.O. Box 4455, Jacksonville, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

413	2212-B	ISTED, R. EUGENE—P.O. Box 3068, Orlando, Fla.
511	2287-B	JACKSON, JEROME B.—1408 Congress Bldg., Miami, Fla.
137	1959-B	JAMES, BENJAMIN E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
474	2359-B	JOHNSON, CHARLES W., JR.—225-27 Nasrallah Bldg., 2720 Park St., Jacksonville, Fla.
421	2239-B	JOHNSON, HAROLD C.—Valdes & Johnson, 1224 Manatee Ave., West Bradenton, Fla.
559	2020-B	JOHNSON, RICHARD P.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
398	2073-B	JOHNSON, ROLLO H.—810 Langford Bldg., Miami, Fla.
480	2370-B	JOHNSTON, JOHN A.—Griffith & Johnston, P.O. Box 2007, Orlando, Fla.
24	2077-B	JORDAN, JOSIAH M.—1103 St. Johns Apartment Bldg., 311 W. Ashley St., Jacksonville, Fla.
596	2228-B	JUREIT, WILLIAM F.—Ayers, Jureit & Bond, 254 Giralda Ave., Coral Gables, Fla.
353	2460-B	KAISER, JULIUS H.—Williams & Kaiser, 805 Pan American Bank Bldg., Miami, Fla.
489	2085-B	KANE, C. VERNON—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
254	2304-B	KANTOR, ERWIN P.—45 Buckman Bldg., Jacksonville, Fla.
467	2502-B	KANTZLER, MORRIS H.—Kantzler & Radler, 420 Lincoln Rd., Miami Beach, Fla.
R-57	2348-B	KAPLAN, MAX—Wittenstein & Hartman, 409 Metcalf Bldg., Orlando, Fla.
454	2224-B	KARO, WILLIAM H.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
113	2223-B	KARSHNER, ROY—214 Palmer Bldg., Atlanta, Georgia
104	2484-B	KEEN, WILLIAM E.—407 Harvey Bldg., West Palm Beach, Fla.
118	2032-B	KELLER, JAMES I., JR.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
678	* *	KEMP, ORVIS M.—2819 Seidenberg Ave., Key West, Fla.
396	2461-B	KENDALL, PETER C.—Clyde A. Epperson Audit Co., P.O. Box 614, South Miami, Fla.
645	2264-B	KERFOOT, RONALD E.—State Auditing Dept., Tallahassee, Fla.
540	2383-B	KICKLITER, GEORGE K.—26 Beach Dr., No.; St. Petersburg, Fla.
503	1960-B	KILGORE, FORREST A., JR.—Boone & Kilgore, 111 E. Robinson Ave., Orlando, Fla.
R-40	2236-B	KINDELAN, JAMES W.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
628	2379-B	KIRKTON, JOHN F.—Himes & Himes, 6 S.E. Fifth Ave., Delray Beach, Fla.
R-15	2503-B	KLANDERMAN, GERALD E.—Shepard & Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
677	* *	KLEIN, M. SYLVESTER—201 Radio Center, Ft. Lauderdale, Fla.
67	2384-B	KLUTTZ, OREN E.—Bureau of Internal Revenue, P.O. Box 4760, Jacksonville, Fla.
567	2215-B	KNEAPLER, WILLIAM—950 S.E. 12th St., P.O. Box 488, Hialeah, Fla.
552	2418-B	LADO, FRED FERNANDO—807 First National Bank Bldg., Tampa, Fla.
334	1961-B	LANDIS, LEO—Resnek & Landis, 301 Roper Bldg., Miami, Fla.
320	2395-B	LANEY, MARION G.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
544	2349-B	LANG, JAMES T.—Shepard & Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
198	2367-B	LA SALLE, ATHOS L.—1803 S. W. 8th St., Miami, Fla.
406	2211-B	LASKY, MORTIMER—206 Western Union Bldg., Norfolk, Va.
613	*	LAWLOR, HAROLD J.—United States Army
680	* *	LAWRENCE, ROBERT E.—2041 S.W. 17th Ave., Miami, Fla.
377	2217-B	LEACH, G. BLAND—Stoe Bldg., Leesburg, Fla.
647	2327-B	LEARNER, HOWARD—921 Seybold Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

289	2385-B	LEAVY, YALE M.—Leavy & Eber, 1672 N.W. 36th St., Miami, Fla.
83	2105-B	LeBARON, E. T.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
326	2468-B	LEE, FRANK O., JR.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
229	2317-B	LEFCOURT, SIDNEY—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
343	1898-B	LEONARD, GEORGE B.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
126	2278-B	LESTER, A. GILBERT—502 Philips Professional Bldg., Winter Haven, Fla.
345	2437-B	LEVINE, SAUL S.—Levine and Cohn, 807 Biscayne Bldg., Miami, Fla.
624	2318-B	LEVITCH, STANLEY B.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
165	2152-B	LINDFORS, CHARLES H.—119 S. E. First Avenue, Fort Lauderdale, Fla.
R-24	2485-B	LITTLE, ROBERT M.—420 First National Bank Bldg., Tampa, Fla.
570	2474-B	LONG, MELVIN E.—3902 S.W. 58th Ave., Miami, Fla.
464	2409-B	LOTTERMAN, LOUIS—One Lincoln Rd. Bldg., Miami Beach, Fla.
213	2047-B	LOUCKS, JOHN E.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
557	2350-B	LUCAS, JACK W.—American National Bank Bldg., Jacksonville, Fla.
549	2219-B	LUNDY, E. HOUSTON, JR.—Davis & Lundy, 810 Florida National Bank Bldg., Pensacola, Fla.
537	2446-B	LYLE, ROBERT TERRY—650 East 23rd St., Jacksonville, Fla.
378	2328-B	LYNCH, THOMAS P.—1242 Ingraham Bldg., Miami, Fla.
R-221	1962-B	MACTYE, WILLIAM H.—Sharman & Mactye, 1405 First National Bank Miami, Fla.
433	1971-B	MacWILLIAMS, R. E.—Internal Revenue Department, P.O. Box 1944, Oklahoma City, Oklahoma
636	2265-B	MAGEE, LEWIS E.—James & Harris, 122 W. Forsyth St., Jacksonville, Fla.
R-29	2351-B	MAHLER, ALEXANDER—46 N. E. Sixth St., Miami, Fla.
291	1963-B	MAHLER, JOSEPH—Congress Bldg., Miami, Fla.
182	2230-B	MAHONEY, JOHN—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
399	2410-B	MANVILLE, F. G. H.—420 Seabreeze Blvd., Daytona Beach, Fla.
85	1964-B	MARE, JOHN B.—364 Brent Bldg., Pensacola, Fla.
482	2321-B	MARKS, DAVID L.—409 East Cass St., Tampa, Fla.
576	2453-B	MARTIN, EDWARD T.—Dan River Mills, Inc., Danville, Va.
295	2125-B	MASTERSON, MICHAEL D.—Sheldon, Curry & Masterson, 502 First National Bank Bldg., St. Petersburg, Fla.
391	1965-B	MATTHEWS, JOHN A.—620 Pan American Bank Bldg., Miami, Fla.
248	2294-B	MAURER, W. S.—Harris & Maurer, 316 Lang Bldg., Fort Lauderdale, Fla.
601	1966-B	MAXWELL, RAYMOND R.—120 N.W. 2nd St., P.O. Box 1017, Ft. Lauderdale, Fla.
670	* *	MAY, ALBERT L.—205 Riverview Blvd., Daytona Beach, Fla.
569	2010-B	MAYERS, EUGENE—1436 S. W. 17th St., Miami, Fla.
449	2487-B	McALPIN, IRA M., JR.—202 Sunrise Theatre Bldg., Ft. Pierce, Fla.
388	2338-B	McCANDLISS, R. W.—744 Ingraham Bldg., Miami, Fla.
R-249	2288-B	McCLAIN, A. H.—McClain & Bolger, 1542 duPont Bldg., Miami, Fla.
574	2279-B	McCLASKEY, ROBERT M.—1655 Drexel Ave., Miami Beach, Fla.
414	2415-B	McCRILLUS, ROBERT M.—Crown & McCrillus, 126 Legal Bldg., Clearwater, Fla.
605	2486-B	McELYEA, STEWART D., JR.—P.O. Box 346, 202 Sunrise Theatre Bldg., Ft. Pierce, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

614	1902-B	McGHIN, ANDREW J., JR.—Edmiston & McGhin, City Bldg., St. Augustine, Fla.
R-60	2390-B	McGLONE, FRANK IRA—P.O. Box 2222, Daytona Beach, Fla.
589	1972-B	McGUIGAN, HAROLD C.—700 Consolidated Bldg., Jacksonville, Fla.
445	2149-B	McLAIN, L. W.—516 Palmer National Bank Bldg., Sarasota, Fla.
686	* *	MCLEAN, THOMAS E.—717 Times Bldg., St. Petersburg, Fla.
619	2289-B	Mcnab, MAHON TERRY—Russell S. Bogue & Co., 501 Morgan St., Tampa, Fla.
664	2407-B	McNAMARA, JOHN D.—705 Langford Bldg., Miami, Fla.
580	2174-B	MEEK, J. HUNTER, JR.—Blitch, Tyson and Meek, 215 Conrad Bldg., DeLand, Fla.
56	2129-B	MEIGHEN, REX—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
526	1967-B	MERMELL, MAC—1404 Biscayne Bldg., Miami, Fla.
277	2475-B	MEYER, HARRY H.—1102 Sevilla Ave., Coral Gables, Fla.
365	1968-B	MILAM, RALPH L.—1453 Miami Rd., P.O. Box 5066, Jacksonville, Fla.
585	2424-B	MILES, FRANK J.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla.
561	1969-B	MILLER, CHARLES S., JR.—308 Tampa St., Tampa, Fla.
292	2205-B	MILLER, DAVID W.—P.O. Box 3285, Tampa, Fla.
342	2411-B	MILLER, ROLLIN E.—220 Miracle Mile, Coral Gables, Fla.
84	2023-B	MILLIGAN, CLAUDE K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
268	2024-B	MILLIGAN, GEORGE L.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
639	2342-B	MITCHELL, FRITZ K.—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
689	* *	MIXNER, ALBERT J.—P.O. Box 3108, Orlando, Fla.
252	2202-B	MIZRAHI, JOSEPH M.—32 W. Adams St., Jacksonville, Fla.
R-176	2332-B	MORGAN, GEORGE E.—6435 Second Ave. South; St. Petersburg, Fla.
263	2243-B	MORGAN, ROBERT M.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
215	1970-B	MORRIS, CLARENCE C.—220 Catalonia Ave., Coral Gables, Fla.
528	2183-B	MORROW, SYLVESTER J.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
473	2220-B	MOSHIER, WILLIAM F.—University of Florida, Gainesville, Fla.
R-59	2305-B	MULLANEY, JAMES—Gordon P. Blitch & Co., 505 Graham Bldg., Jacksonville, Fla.
R-41	1973-B	NETSCHER, EDWARD G.—203 Franklin St., Tampa, Fla.
442	2476-B	NEWKIRK, HOWARD D.—207 Kennedy Bldg., Pensacola, Fla.
R-38	2068-B	NIXON, FRANCIS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
236	2352-B	NOEL, CECIL K.—6217 Temple Rd., Jacksonville, Fla.
322	1974-B	NUNEZ, GEORGE T.—645 S. Oak Ave., Bartow, Fla.
443	2218-B	ODOM, DRAKON B.—Darby & Darby, Peoples Hardware Bldg., Lake City, Fla.
626	2360-B	OLIN, BERNARD—Resnek & Landis, 301 Roper Bldg., Miami, Fla.
R-207	2074-B	OLSHEN, J. W.—420 Lincoln Rd., Miami Beach, Fla.
196	2247-B	OOSTERHOUDT, O. J.—Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg., Jacksonville, Fla.
379	2320-B	OSBORNE, C. H. J.—62 N. Court St., Orlando, Fla.
560	2329-B	OSBURN, JOSEPH KARL—160 E. Washington St., Orlando, Fla.
459	2488-B	OTCHIN, JOSEPH L.—614 Langford Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-34	2307-B	PARKER, CHARLES PALMER—Palmer Parker & Henriquez, 914 Chamber of Commerce Bldg., Miami, Fla.
R-33	2513-B	PARKER, ROBERT—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
472	2405-B	PARKER, WILLIAM D.—309 N. E. Tenth St., Gainesville, Fla.
273	2386-B	PATRICK, RAYMOND V.—2103 S. Dale Mabry, Tampa, Fla.
534	2423-B	PATTON, WILLIAM M.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla.
458	2159-B	PEEPLES, J. STEWART—505 First National Bank Bldg., Miami, Fla.
360	2198-B	PENNEY, HARRY E.—804 Seybold Bldg., Miami, Fla.
18	2033-B	PENTLAND, ROBERT, JR.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
687	* *	PEREZ, FRANK—2301 Thixton Ct., Tampa, Fla.
231	1975-B	PEREZ, WALDO F.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
331	1976-B	PERWIN, RICHARD I.—235 Lincoln Rd., Miami Beach, Fla.
328	2048-B	PETERSON, CLARENCE A.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
R-47	1977-B	PFLUG, J. LYNN—Hall & Fisher, 602 Metcalf Bldg., Orlando, Fla.
129	1978-B	PHILLIPS, JOSEPH E.—201 Radio Center Bldg., Ft. Lauderdale, Fla.
R-66	2528-B	PLUMMER, WENDELL H.—417 First National Bank Bldg., Tampa, Fla.
676	* *	POLIN, MILTON—1030 - 47th St., Miami Beach, Fla.
461	1912-B	POMERANTZ, LEWIS—1703 Congress Bldg., Miami, Fla
532	*	POPE, HAROLD C.—United States Marine Corps
R-259	2100-B	POST, JOSEPH A.—10 N. E. Third Ave., Miami, Fla.
20	2049-B	POTTER, CHARLES C.—Potter, Loucks & Bower, 338 N. Main St., P.O. Box 3426, Orlando Fla.
481	2050-B	POTTER, CHARLES M.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
256	2422-B	POWERS, EARL P.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla.
692	* *	POWERS, WILLIAM F.—c/o Board of Control, Tallahassee, Fla.
435	2322-B	PRINCE, JAMES H.—170 Boulevard S.E., Atlanta, Ga.
44	1979-B	PROSSER, DAVID S.—201½ E. Lemon St., Lakeland, Fla.
125	2034-B	PURVIS, HUGH F.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Florida.
193	2420-B	PURVIS, ROY L.—Purvis, Gray & Powers, P.O. Box 16, Gainesville, Fla
52	2199-B	PUTNAM, WORCESTER—660 34th Ave. South; St. Petersburg, Fla.
607	2392-B	QUENTIN, LAWRENCE D.—Shepard and Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
114	2514-B	QUINN, JIM—420 First National Bank Bldg., Tampa, Fla.
112	1980-B	RABE, ALBERT A.—512 Florida National Bank Bldg., St. Petersburg, Fla.
520	2441-B	RADLER, SAUL—Kantzler & Radler, 420 Lincoln Rd., Miami Beach, Fla.
587	2109-B	RALSTON, ROBERT E.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
392	2168-B	RAMSEY, ERNEST A.—Renedo Bldg., Duval St., Key West, Fla.
70	1900-B	RAMSEY, GEORGE J.—1011 Seybold Bldg., Miami, Fla.
466	2333-B	RAWLS, BERNARD D.—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
665	2266-B	RAYMOND, HERMAN C.—Charles B. Costar & Co., 902 First National Bank Bldg., Miami, Fla.
R-22	2234-B	READY, SAMUEL L.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
R-222	2189-B	REAMY, ROBERT L.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
405	1981-B	RESNEK, ABRAHAM—Resnek & Landis, 301 Roper Bldg., Miami, Fla.
455	1982-B	RHODES, WILLIAM B.—Elsberry Bldg., Belle Glade, Fla.

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R-56	1983-B	RIBBLER, WILLIAM—420 Lincoln Rd., Miami Beach, Fla.
51	1984-B	RICHEY, MISS MARY LUELLA—Florida State University, Tallahassee, Fla.
R-43	1985-B	RICKLING, JOHN W.—1801 12th St., North; St. Petersburg, Fla.
250	2021-B	RIEDERS, ROBERT M.—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
485	2035-B	RIFE, JOHN W.—Tyler, Anderson and Rife, 203 First National Bank Bldg., Coral Gables, Fla.
305	2232-B	RING, JOHN R.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
181	2229-B	RING, R. WARNER—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
440	2025-B	RIVERS, JOSEPH F., II—Milligan & Burke, 925 Barnett National Bank Bldg., Jacksonville, Fla.
195	2181-B	ROBERTS, CHARLES S.—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
108	2399-B	ROBERTSON, J. L.—Pentland & Robertson, 126½ Volusia Ave., Daytona Beach, Fla.
632	*	ROBINSON, WILLIS C., JR.—United States Army
491	2011-B	ROCHE, QUENTIN C.—504 W. 2nd St., Dayton, Ohio
412	2055-B	RODGERS, FREDERICK T.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
518	2087-B	RODMAN, MAX H.—311 Lincoln Rd., Miami Beach, Fla.
49	2093-B	ROEHSNER, GEORGE H.—312 Wallace S Bldg., Tampa, Fla.
683	**	ROLAND, WILLIAM R., JR.—1216 Ingraham Bldg., Miami, Fla.
659	2267-B	ROSEN, JERALD I.—420 Lincoln Rd., Miami Beach, Fla.
R-37	2214-B	ROSENBERG, NATHAN—2329 Coral Way, Miami, Fla.
407	2065-B	ROTH, EDWARD S.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
355	2066-B	ROTH, LOUIS R.—Roth & Gottlieb, 634 Seybold Bldg., Miami, Fla.
364	2160-B	ROUSE, ALONZO O.—220 North 7th St., Palatka, Fla.
323	2308-B	RUSSELL, CARLOS L.—Quartermaster School, P.O. Box 179, Ft. Lee, Va.
416	2501-B	RUSSELL, KENNETH G.—209 Main St., P.O. Box 448, Sarasota, Fla.
643	2275-B	RYALS, LESTER JAMES—2702 Azele St., Tampa, Fla.
297	2426-B	RYAN, ELEANOR M.—Frederic Dunn-Rankin & Company, 1507 Pan American Bank Bldg., Miami, Fla.
255	1986-B	RYAN, JOHN F.—Treasury Dept., P.O. Box 822, Tallahassee, Fla.
411	2522-B	RYAN, WILLIAM B.—D. A. Smith & Company, 224 Hildebrandt Bldg., Jacksonville, Fla.
436	2344-B	SACK, ELY J.—Hartman & Sack, 307 Clark Bldg., Jacksonville, Fla.
655	2268-B	SAFER, PAUL J.—Spear & Sheldon, 235 Lincoln Rd., Miami Beach, Fla.
119	2088-B	ST. JOHN, NEWTON D.—118 E. Bay St., Jacksonville, Fla.
541	2089-B	SALB, CHESTER E.—1405 First National Bank Bldg., Miami, Fla.
516	2210-B	SALTER, ABRAHAM J.—1943 Hollywood Blvd., Hollywood, Fla.
278	2015-B	SALTMARSH, THOMAS W.—Saltmarsh, Cleaveland & Gund, 6 W. Chase St., Pensacola, Fla.
668	**	SALZER, ERWIN STANTON—604 Central Ave., St. Petersburg, Fla.
R-50	2072-B	SAMMONS, CLEM H., JR.—Coleman & Sammons, 605 Biscayne Bldg., Miami, Fla.
279	1987-B	SATHRE, FLOYD M.—1951 71st St., Miami Beach, Fla.
579	2154-B	SCARBOROUGH, OVID P., JR.—Treasury Dept., 314 West Monroe St., P.O. Box 4760, Jacksonville, Fla.
490	2101-B	SCHAFFER, ABRAHAM—420 Lincoln Rd., Miami Beach, Fla.
667	**	SCHELL, J. POWELL—1405 Dancy St., Jacksonville, Fla.
565	2056-B	SCHINE, JEROME A.—M. A. Montenegro & Co., P.O. Box 789, Tampa, Fla.
400	1988-B	SCHROERS, PAUL F.—1205 Wallingford Place, West Palm Beach, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

R-206	2118-B	SCIWARTZ, DAVID M.—210 S. Franklin St., Tampa, Fla.
224	1989-B	SCHWARTZ, GEORGE—2904 Biscayne Blvd., Miami, Fla.
672	* *	SCHWARTZ, GILBERT B.—3575 S.W. 23rd St., Miami, Fla.
87	2339-B	SELDEN, CHARLES B.—1564 W. Flagler St., Miami, Fla.
139	1990-B	SENSENEY, CHARLES G.—Room 572, Veterans Administration, Washington, D.C.
264	2090-B	SEVERY, EVERETT W.—4125 N. W. Seventh Ave., Miami, Fla.
380	1991-B	SHARMAN, VICTOR J.—Sharman & Mactye, 1405 First National Bank Bldg., Miami, Fla.
625	2119-B	SHATTO, JAMES B.—1829 N.E. 2nd Ave., Miami, Fla.
448	2150-B	SHEALY, ARTHUR L., JR.—Ring, Mahony & Arner, 522 Barnett National Bank Bldg., Jacksonville, Fla.
107	2123-B	SHELDON, E. RUSSELL—Sheldon, Curry & Masterson, 502 First National Bank Bldg., St. Petersburg, Fla.
333	2176-B	SHELDON, FRED M.—Spear & Sheldon, 235 Lincoln Rd., Miami Beach, Fla.
438	2108-B	SHELTON, JOHN W.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
634	2277-B	SHELTON, WOODROW W.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
98	2504-B	SHEPARD, LEE C.—Shepard and Klanderman, 307 First Federal Bldg., St. Petersburg, Fla.
246	2391-B	SHEPARD, LEE C., JR.—Shepard & Quentin, 309 Citizens Bldg., West Palm Beach, Fla.
381	1992-B	SHEPPARD, H. W.—Box 957, Eustis, Fla.
690	* *	SHEPPARD, WILSON G.—P.O. Box 414, Eustis, Fla.
568	2362-B	SHILLINGTON, HUGH B.—Erwin & Shillington, 102 Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
426	2166-B	SHINGLER, FRANKLIN S.—Lake City, Fla.
509	2436-B	SIDEN, NATHAN—1403 duPont Bldg., Miami, Fla.
211	1993-B	SIGAL, MYER O.—G. Bernd Company, Ocmulgee St., Macon, Ga.
R-54	2209-B	SILETT, HARRY—214 Royal Palm Way, Palm Beach, Fla.
638	2269-B	SILVER, JACK—Rieders, Fink & Co., 621 Graham Bldg., Jacksonville, Fla.
315	2493-B	SIMKOWITZ, ISIDORE B.—One Lincoln Rd. Bldg., Miami Beach, Fla.
423	1994-B	SIMMON, JOHN H.—1707 W. Cass St., Tampa, Fla.
272	1995-B	SINGER, ARTHUR—311 Lincoln Rd., Miami Beach, Fla.
508	2137-B	SINGER, SEYMOUR—Weiss & Singer, 420 Lincoln Rd., Miami Beach, Fla.
470	2139-B	SLAYTON, GEORGE H.—1900 Jetton Ave., Tampa, Fla.
R-223	2356-B	SMETHURST, B. M.—Smethurst & Dessaint, 204 Shoreland Bldg., Miami, Fla.
R-55	2530-B	SMILES, LOUIS—Blumin & Roberts, 420 Lincoln Rd., Miami Beach, Fla.
669	* *	SMITH, HAROLD W.—4220 Longfellow St., Jacksonville, Fla.
330	2057-B	SMITH, J. PAUL—M. A. Montenegro & Company, 811 Wallace S Bldg., Tampa, Fla.
R-63	2497-B	SMITH, PAUL S.—613 Pan American Bank Bldg., Miami, Fla.
417	2469-B	SMITH, R. BOB—Russell S. Bogue & Co., P.O. Box 2312, Tampa, Fla.
338	2521-B	SMITH, RALPH Y.—D. A. Smith & Company, 224 Hildebrandt Bldg., Jacksonville, Fla.
505	2058-B	SMITH, WILLIAM MARSHALL, JR.—M. A. Montenegro & Company, 811 Wallace S. Bldg., Tampa, Fla.
169	2069-B	SMOAK, PAUL R.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
650	2270-B	SOUTHERN, JIM E.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

551	2016-B	SPANN, JULIUS H.—Saltmarsh, Cleaveland & Gund, 6 West Chase St., Pensacola, Fla.
617	2240-B	SPARCKMAN, STEPHEN M., III—Valdes & Johnson, 1224 Manatee Ave., West; Bradenton, Fla
341	2175-B	SPEAR, SIMEON D.—Spear & Sheldon, 235 Lincoln Rd., Miami Beach, Fla.
294	2419-B	SPERRY, JOSEPH A.—Sulphur Springs Hotel, P.O. Box 9086, Sulphur Springs, Fla.
546	2131-B	STAFFORD, WILLIAM H.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
673	* *	STEIN, MAX GEORGE—5240 S.W. 1st St., Miami, Fla.
R-49	1996-B	STERNSHEIN, LEWIS—20 S. E. 3rd Ave., Miami, Fla.
524	2237-B	STEWART, BASIL M., JR.—Ring, Mahony & Arner, 1201-14 duPont Bldg., Miami, Fla.
337	2330-B	STEWART, RICHARD H.—Internal Revenue Department, P.O. Box 1708, Miami, Fla.
602	2103-B	STOCKTON, WILLIAM A., JR.—331 Pan-A Bldg., West Palm Beach, Fla.
499	2396-B	STONEROCK, ROBERT F.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
258	1893-B	STUZIN, DAVID—Callahan & Stuzin, 1225 duPont Bldg., Miami, Fla.
R-53	2195-B	SULLIVAN, NORBERT P.—Fein, Gassner & Sullivan, 717 Times Bldg., St. Petersburg, Fla.
166	2167-B	SWEENEY, JOSEPH A.—Lutz, Fla.
572	1905-B	TAIT, CHRISTIAN A.—Edward B. Tait & Company, 8015 N.E. 2nd Ave., Miami, Fla.
131	1904-B	TAIT, EDWARD B.—Edward B. Tait & Company, 8015 N.E. 2nd Ave., Miami, Fla.
R-28	2078-B	TERRY, LELAND E.—duPont Bldg., Miami, Fla.
631	1997-B	THOMPSON, MRS. BETH M.—1216 Ingraham Bldg., Miami, Fla
389	2316-B	THOMPSON, EDGAR B.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
657	2271-B	THORPE, HARRY R.—1216 Ingraham Bldg., Miami, Fla
465	2036-B	TOMLINSON, ALLEN, 3d—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
640	2272-B	TORNWALL, GEORGE E., JR.—Russell S. Bogue & Company, 501 Morgan St., Tampa, Fla.
475	2281-B	TRIPLETT, JOSEPH I.—Bradley and Triplett, Box 176, Green Cove Springs, Fla.
286	2051-B	TRIPLETT, THOMAS E.—Potter, Loucks & Bower, 338 N. Main St., Orlando, Fla.
450	1998-B	TRIPP, CARL G.—Bunting, Comer & Tripp, 306 Marble Arcade Bldg., Lakeland, Fla.
233	2341-B	TRUMBO, SILAS B.—Bureau of Internal Revenue, P.O. Box 3108, Orlando, Fla.
R-45	2027-B	TRUMBOWER, JERROLD S.—Colley & Trumbower, 14 E. Washington St., Orlando, Fla.
154	2406-B	TURNBURKE, H. M.—First National Bank Bldg., Clearwater, Fla.
562	2401-B	TURNER, JOHN A.—514 Highland Ave., Lakeland, Fla.
89	2515-B	TURNER, WILLIAM H., SR.—845 Ninth Ct., Miami, Fla.
496	2442-B	TURNEY, JOHN P.—Firestone Tire & Rubber Co., Jacksonville, Fla.
351	2037-B	TYLER, W. J.—Tyler, Anderson and Rife, 203 First National Bank Bldg., Coral Gables, Fla.
553	2156-B	TYSON, H. LYNTON—Gordon P. Blitch & Co., 505 Graham Bldg., Jacksonville, Fla.
344	1999-B	TYTELL, BERNARD—315 Roper Bldg., Miami, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

577	2079-B	URBAN, O. RICHARD—Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg., Jacksonville, Fla.
138	2238-B	VALDES, JAMES F.—Valdes & Johnson, 1224 Manatee Ave., West; Bradenton, Fla.
280	2132-B	VALDES, ROBERT E.—Rex Meighen & Company, 1016 First National Bank Bldg., Tampa, Fla.
149	2018-B	VARNEDOE, IRA J.—Goodrich & Varndoe, 400 Florida Baptist Bldg., Jacksonville, Fla.
501	2470-B	VASS, GEORGE T.—Russell S. Bogue & Company, P.O. Box 2312, Tampa, Fla.
598	2310-B	VEACH, ROBERT L.—Hurwitz & Veach, 223 East Flagler St., Miami, Fla.
336	2012-B	VILLANUEVA, FENOR—1956 S.W. 33rd Ave., Miami, Fla.
R-61	2495-B	VINEYARD, VERNON F.—107 Coker Bldg., Winter Haven, Fla.
R-186	2080-B	VROON, JULIUS M.—234 Biscayne Blvd., Miami, Fla.
523	2443-B	WACHA, FRANK A.—Himes & Himes, P.O. Box 555, Jensen Beach, Fla.
646	2323-B	WAGNER, FRED R., JR.—C. A. Ballou & Son, P.O. Box 896, Tallahassee, Fla.
539	2208-B	WAITE, ROBERT S.—423 Avenue "B", N. W., Winter Haven, Fla.
486	2038-B	WALKER, KENNETH D.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
612	2041-B	WALKER, WALLIS L.—Washington Square Bldg., P.O. Box 1211, Tallahassee, Fla.
684	* *	WALLACH, HERBERT P., JR.—9081 Emerson Ave., Surfside, Fla.
593	2044-B	WALSH, LEON G., JR.—709 Franklin St., Tampa, Fla.
43	2477-B	WALTON, WILLIAM O.—220 Catalonia Ave., Coral Gables, Fla.
310	2412-B	WALZ, RAY J.—304 First National Bank Bldg., Coral Gables, Fla.
R-62	2496-B	WARD, HARVEY D.—Post Office Bldg., Safety Harbor, Fla.
299	2106-B	WARD, J. T.—Hall & Fisher, 10th Floor, Schultz Bldg., Jacksonville, Fla.
174	2464-B	WARMACK, WILLIAM J.—361 Irvington St., (Congress Heights), Washington, D.C.
209	1899-B	WASSERMAN, SIDNEY—420 Lincoln Rd., Miami Beach, Fla.
162	2312-B	WEATHERS, JOHN C.—Bureau of Internal Revenue, P.O. Box 1708, Miami, Fla.
R-36	2444-B	WEAVER, JAMES S.—118 E. Broadway, Ocala, Fla.
393	1896-B	WEBB, J. HOWARD—706 Chamber of Commerce Bldg., Miami, Fla.
R-5	2516-B	WEBER, OTTO F.—Weber, Thompson & Lefcourt, 217 Shoreland Bldg., Miami, Fla.
666	2524-B	WEBSTER, NORMAN A.—1620 duPont Bldg., Miami, Fla.
663	2355-B	WEIDLING, ROLF S.—100 E. Las Olas Blvd., Ft. Lauderdale, Fla.
R-19	2245-B	WEINBERG, MORRIS W.—Abess, Morgan, Altemus & Weinberg, 1620 duPont Bldg., Miami, Fla.
288	2000-B	WEINER, BENJAMIN—1428 duPont Bldg., Miami, Fla.
654	2273-B	WEINER, IRVING—420 Lincoln Rd., Miami Beach, Fla.
361	2001-B	WEINER, MILTON—3020 S. W. 4th Ave., Miami, Fla.
656	2274-B	WEINER, SAMUEL—1008 Jefferson Ave., Miami Beach, Fla.
609	2196-B	WEISGLASS, JACK—602 Biscayne Bldg., Miami, Fla.
240	2136-B	WEISS, EUGENE J.—Weiss & Singer, Room 255, 420 Lincoln Rd., Miami Beach, Fla.
99	2002-B	WEISS, PAUL J.—1002-3 Pan American Bank Bldg., Miami, Fla.
517	2353-B	WELLISCH, KURT—One Lincoln Road Bldg., Miami Beach, Fla.
339	2142-B	WELLS, GORDON W.—7621 S. W. 54th Ct., Miami, Fla.
283	2394-B	WELLS, H. IRVIN—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.

ALPHABETICAL LIST OF CERTIFIED PUBLIC ACCOUNTANTS

497	2127-B	WELLS, HAROLD E.—Sheldon, Curry & Masterson, 502 First National Bank Bldg., St. Petersburg, Fla.
621	2398-B	WELLS, MAXWELL W., JR.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
495	2070-B	WETHERINGTON, CARLTON A.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
581	2003-B	WHITE, ROBERT N.—Masonic Bldg., P.O. Box 246, Cocoa, Fla.
130	2081-B	WHITFIELD, GEORGE B.—345 Merchandise Mart, Chicago, Illinois
318	2102-B	WIENER, ABRAHAM B.—1018 Congress Bldg., Miami, Fla.
394	2518-B	WILEY, C. ARTHUR—Charles B. Costar & Co., 902 First National Bank Bldg., Maimi, Fla.
21	2083-B	WILKINS, M. L.—Wilkins & Harvey, 305 Morgan St., Tampa, Fla.
675	* *	WILLIAMS, DONALD K.—3035 N.W. 5th St., Miami, Fla.
354	2462-B	WILLIAMS, ELMO H.—Williams & Kaiser, 805 Pan American Bank Bldg., Miami, Fla.
281	2433-B	WILLIAMS, GEORGE H., JR.—204 Meisch Bldg., Sanford, Fla.
582	2434-B	WILLIAMS, WILLARD E.—Commerce Bldg., Gainesville, Fla.
401	2315-B	WILLIS, BRYAN M.—State Auditing Department, Tallahassee, Fla.
627	2004-B	WILSON, ALLAN P.—420 Lincoln Rd., Miami Beach, Fla.
428	2480-B	WINN, WOODSON O.—Love Bldg., P.O. Box 794, Delray Beach, Fla.
282	2489-B	WINTERBURN, JACK R.—410 Graham Bldg., Jacksonville, Fla.
462	2005-B	WINTERS, ARTHUR L.—921 Seybold Bldg., Miami, Fla.
478	2006-B	WITTENSTEIN, JOSEPH—Wittenstein & Hartman, 409 Metcalf Bldg., Orlando, Fla.
404	2519-B	WOLFE, WILLIAM A.—Morse Arcade, Hollywood, Fla.
633	2276-B	WRIGHT, THOMAS C.—Smoak, Davis & Nixon, 310 Seminole Bldg., Jacksonville, Fla.
403	2039-B	WRIGHT, WILLIAM R.—Pentland, Purvis, Keller & Company, 1701-17 duPont Bldg., Miami, Fla.
573	2007-B	YARBOROUGH, JAMES L., JR.—125 Sunset Dr., South Miami, Fla.
651	2295-B	ZITTRER, JOSEPH—5841 S.W. 14th St., Miami, Fla.

* Military Service

** Passed May 1952 Examination—Not Required to Register until January 1st.

**Alphabetical List of Firms of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1952**

1952
Registration
Number

- 2246-B** ABESS, MORGAN, ALTEMUS & WEINBERG—1620 duPont Bldg., Miami, Fla.
Leonard L. Abess, C.P.A.; Robert M. Morgan, C.P.A.; Robert M. Altemus, C.P.A.; Morris W. Weinberg, C.P.A.
- 2122-B** AHRANO AND HOSFORD—Room 5, Brinkley Bldg., Tallahassee, Fla.
Mark A. Ahrano, C.P.A.; John W. Hosford, Jr., C.P.A.
- 2165-B** ALLEN & GILLIAM—19 Collier Arcade, Box 1306, Ft. Myers, Fla.
George E. Allen, C.P.A.; Rexford W. Gilliam, C.P.A.
- 2099-B** AYERS, JUREIT & BOND—254 Giralda Ave., Coral Gables, Fla.
Clarence R. Ayers, C.P.A.; William F. Jureit, C.P.A.; William Bond, C.P.A.
- 2490-B** C. A. BALLOU AND SON—8-9 Lewis Bank Bldg., Tallahassee, Fla.
C. A. Ballou, C.P.A.; James E. Ballou, C.P.A.
- 2449-B** BEARDON & DIXON—1013-19 Langford Bldg., Miami, Fla.
281 S. Krome Ave., Homestead, Fla.
Ralph H. Beardon, Jr., C.P.A.; Orville Wright Dixon, C.P.A.
- 2533-B** BECKER and HIRSCH—224 Palermo Ave., Coral Gables, Fla.
Robert A. Becker, C.P.A.; George W. Hirsch, C.P.A.
- 2452-B** BIGHAM & CARTER—52 Western Union Bldg., P.O. Box 1947, Tampa, Fla.
Jay E. Bigham, C.P.A.; Sylvanus J. Carter, C.P.A.
- 2157-B** GORDON P. BLITCH AND COMPANY—Graham Bldg., Jacksonville, Fla.
Gordon P. Blitch, C.P.A.; Hiram L. Tyson, C.P.A.; John Hunter Meek, Jr., C.P.A.
- 2291-B** BLITCH, TYSON AND MEEK—215 Conrad Bldg., DeLand, Fla.
Gordon P. Blitch, C.P.A.; H. Lynton Tyson, C.P.A.; J. Hunter Meek, Jr., C.P.A.
- 2191-B** BLUMIN & ROBERTS—420 Lincoln Rd., Miami Beach, Fla.
Harry Blumin, C.P.A.; Charles S. Roberts, C.P.A.; E. D. Ashman, C.P.A.; S. J. Morrow, C.P.A.
- 2471-B** RUSSELL S. BOGE & COMPANY—501 Morgan St., P.O. Box 2312, Tampa, Fla.
P.O. Box 471, Ft. Myers, Fla.
Russell S. Bogue, C.P.A.; Frank O. Lee, Jr., C.P.A.; Jack T. Compton, C.P.A.; R. Bob Smith, C.P.A.; William J. Braley, C.P.A.; George T. Vass, C.P.A.
- 2114-B** BOONE & KILGORE—111 E. Robinson Ave., Orlando, Fla.
J. W. Boone, C.P.A.; Forrest A. Kilgore, Jr., C.P.A.
- 2283-B** BRADLEY AND TRIPLETT—Box 176, Green Cove Springs, Fla.
John K. Bradley, C.P.A.; Joseph I. Triplett, C.P.A.
- 2173-B** BUNTING, COMER & COMPANY—State Bank Bldg., Lake Wales, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Herbert A. Ingle, Jr., C.P.A.
- 2112-B** BUNTING, COMER & TRIPP—Marble Arcade Bldg., Lakeland, Fla.
Norman H. Bunting, C.P.A.; H. J. Comer, Jr., C.P.A.; Carl G. Tripp, C.P.A.
- 2094-B** CALLAHAN & STUZIN—1225 duPont Bldg., Miami, Fla.
420 Lincoln Rd., Miami Beach, Fla.
W. J. Callahan, C.P.A.; David Stuzin, C.P.A.
- 2169-B** COCHRANE & COCHRANE—200 Peacock Bldg., Fort Pierce, Fla.
John P. Cochrane, C.P.A.; John P. Cochrane, Jr., C.P.A.
- 2095-B** COLEMAN & SAMMONS—605 Biscayne Bldg., Miami, Fla.
Maxwell L. Coleman, C.P.A.; Clem H. Sammons, Jr., C.P.A.
- 2111-B** COLLEY & TRUMBOWER—14 E. Washington St., Orlando, Fla.
Charles C. Colley, Jr., C.P.A.; Jerrold S. Trumbower, C.P.A.
- 2531-B** CHARLES B. COSTAR & CO.—902 First National Bank Bldg., Miami, Fla.
Charles B. Costar, C.P.A.; C. Arthur Wiley, C.P.A.
- 2416-B** CROWN & McCULLUS—126 Legal Bldg., Clearwater, Fla.
W. E. Crown, Jr., C.P.A.; R. M. McCullus, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 2113-B DARBY & DARBY—Stovall Professional Bldg., Tampa, Fla.
Peoples Hardware Bldg., Lake City, Fla.
C. Dwight Darby, C.P.A.; Richard E. Darby, C.P.A.; D. B. Odom, C.P.A.
- 2297-B DAVIS AND LUNDY—810 Florida National Bank Bldg., Pensacola, Fla.
L. V. Davis, C.P.A.; E. H. Lundy, Jr., C.P.A.
- 2377-B DERBY & GREENE—356 S. Beach St., Daytona Beach, Fla.
A. Steuart Derby, Jr., C.P.A.; Singleton L. Greene, C.P.A.
- 2427-B FREDERIC DUNN-RANKIN & CO.—1507 Pan American Bank Bldg., Miami, Fla.
126 Welbourne Ave., Winter Park, Fla.
Frederic Dunn-Rankin, C.P.A.; Eleanor M. Ryan, C.P.A.
- 2120-B EDMISTON AND McGHIN—City Bldg., St. Augustine, Fla.
William C. Edmiston, Jr., C.P.A.; Andrew J. McGhin, Jr., C.P.A.
- 2354-B CLYDE A. EPPERSON AUDIT COMPANY—843 Ingraham Bldg., Miami, Fla.
Clyde A. Epperson, C.P.A.; Peter C. Kendall, C.P.A.
- 2172-B ERWIN & SHILLINGTON—Five-Fifty Bldg., 550 Brickell Ave., Miami, Fla.
Chester D. Erwin, C.P.A.; Hugh B. Shillington, C.P.A.
- 2387-B FEIN, GASSNER & SULLIVAN—717 Times Bldg., St. Petersburg, Fla.
Joseph Fein, C.P.A.; Walter S. Gassner, C.P.A.; Norbert P. Sullivan, C.P.A.; Edwin Hiepe, C.P.A.
- 2171-B GOODRICH & VARNEDOE—400 Florida Baptist Bldg., Jacksonville, Fla.
C. H. Goodrich, C.P.A.; I. J. Varnedoe, C.P.A.
- 2371-B GRIFFITH & JOHNSTON—Washington St. Arcade, P.O. Box 2007, Orlando, Fla.
Randolph C. Griffith, C.P.A.; John A. Johnston, C.P.A.
- 2110-B HALL AND FISHER—10th Floor, Schultz Bldg., Jacksonville, Fla.
602 Metcalf Bldg., Orlando, Fla.
P. W. Fisher, C.P.A.; E. T. LeBaron, C.P.A.; J. T. Ward, C.P.A.; R. L. Barnes, C.P.A.; John W. Shelton, C.P.A.
- 2253-B HARRIS AND MAURER—316 Lang Bldg., Ft. Lauderdale, Fla.
1843 Hollywood Blvd., Hollywood, Fla.
Roy R. Harris, C.P.A.; W. S. Maurer, C.P.A.
- 2347-B HARTMAN AND SACK—307 Clark Bldg., Jacksonville, Fla.
Joseph Hartman, C.P.A.; Ely J. Sack, C.P.A.
- 2368-B HIMES & HIMES—P.O. Box 1585, West Palm Beach, Fla.
6 S.E. 5th Ave., Delray Beach, Fla.
P.O. Bldg., Jensen Beach, Fla.
Whitney B. Himes, C.P.A.; Daniel Downey, Jr., C.P.A.; S. Hilburn Himes, C.P.A.; John F. Kirkton, C.P.A.; Frank A. Wacha, C.P.A.
- 2311-B HURWITZ & VEACH—223 East Flagler St., Miami, Fla.
Eli Hurwitz, C.P.A.; R. L. Veach, C.P.A.
- 2151-B JAMES AND HARRIS—122 W. Forsyth St., Jacksonville, Fla.
Benjamin E. James, C.P.A.; P. Y. Harris, C.P.A.
- 2445-B KANTZLER & RADLER—420 Lincoln Rd., Miami Beach, Fla.
M. H. Kantzler, C.P.A.; Saul Radler, C.P.A.
- 2417-B LEAVY AND EBER—1672 N.W. 36th St., Miami, Fla.
Yale M. Leavy, C.P.A.; Victor I. Eber, C.P.A.
- 2439-B LEVINE & COHN—807 Biscayne Bldg., Miami, Fla.
Saul S. Levine, C.P.A.; Stanley D. Cohn, C.P.A.
- 2290-B McCCLAIN & BOLGER—1542 duPont Bldg., Miami, Fla.
A. H. McClain, C.P.A.; James L. Bolger, C.P.A.
- 2133-B REX MEIGHEN & COMPANY—1016 First National Bank Bldg., Tampa, Fla.
Rex Meighen, C.P.A.; Mark W. Eastland, Jr., C.P.A.; Robert E. Valdes, C.P.A.; William H. Stafford, C.P.A.
- 2145-B MILLIGAN & BURKE—925 Barnett National Bank Bldg., P.O. Box 1079, Jacksonville, Fla.
C. K. Milligan, C.P.A.; J. W. Burke, C.P.A.; G. L. Milligan, C.P.A.; J. F. Rivers, II, C.P.A.
- 2250-B M. A. MONTENEGRO & COMPANY—811 Wallace S. Bldg., P.O. Box 789, Tampa, Fla.
J. Paul Smith, C.P.A.; Frederick T. Rodgers, C.P.A.; Wm. Marshall Smith, Jr., C.P.A.
- 2249-B OOSTERHOUDT & EVARTS—1009 Barnett National Bank Bldg., Jacksonville, Fla.
O. J. Oosterhoudt, C.P.A.; Harry W. Evarts, C.P.A.
- 2170-B PALMER PARKER & HENRIQUEZ—914 Chamber of Commerce Bldg., Miami, Fla.
Charles Palmer Parker, C.P.A.; Norcott S. Henriquez, C.P.A.
- 2147-B PENTLAND & COWLES—302 Wallace S Bldg., Tampa, Fla.
Robert Pentland, Jr., C.P.A.; Frank L. Cowles, C.P.A.
- 2116-B PENTLAND, PURVIS, KELLER & COMPANY—1701-17 duPont Bldg., Miami, Fla.
Robert Pentland, Jr., C.P.A.; Hugh F. Purvis, C.P.A.; James I. Keller, Jr., C.P.A.; Eugene T. Erb, C.P.A.; Lyndon C. Conlon, C.P.A.; Allen Tomlinson, III, C.P.A.; William R. Wright, C.P.A.; Clayton L. Bullock, C.P.A.; Kenneth D. Walker, C. P. A.; Walter P. Davidson, C.P.A.

ALPHABETICAL LIST OF FIRMS OF CERTIFIED PUBLIC ACCOUNTANTS

- 2400-B PENTLAND AND ROBERTSON—126 Volusia Ave., Daytona Beach, Fla.
Robert Pentland, Jr., C.P.A.; J. L. Robertson, C.P.A.
- 2388-B POTTER, GRAY, LOUCKS & BOWER—Atlantic National Bank Bldg., P.O. Box 741, Sanford, Fla.
Charles C. Potter, C.P.A.; Sydney G. Gray, C.P.A.; John E. Loucks, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Potter, C.P.A.; Clarence A. Peterson, C.P.A.
- 2376-B POTTER, LOUCKS & BOWER—338 N. Main St., P.O. Box 3426, Orlando, Fla.
Charles C. Potter, C.P.A.; John E. Loucks, C.P.A.; Harry W. Bower, C.P.A.; Thomas E. Triplett, C.P.A.; Angus S. Barlow, C.P.A.; Charles M. Pottter, C.P.A.; Clarence A. Peterson, C.P.A.
- 2381-B PURVIS, EVANS, GRAY AND POWERS—209-13 Professional Bldg., Lakeland, Fla.
Roy L. Purvis, C.P.A.; Robert P. Evans, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.
- 2494-B PURVIS, GRAY AND POWERS—P.O. Box 16, 11 West University Ave., Gainesville, Fla.
Roy L. Purvis, C.P.A.; Howard W. Gray, C.P.A.; Earl P. Powers, C.P.A.; William M. Patton, C.P.A.
- 2097-B RESNEK & LANDIS—301 Roper Bldg., Miami, Fla.
Abraham Resnek, C.P.A.; Leo Landis, C.P.A.
- 2115-B RIEDERS, FINK & CO.—621 Graham Bldg., Jacksonville, Fla.
Robert M. Rieders, C.P.A.; Malvern B. Fink, C.P.A.; Aaron Davis, C.P.A.; Richard P. Johnson, C.P.A.
- 2117-B RING, MAHONY & ARNER—1201-14 duPont Bldg., Miami, Fla.
522 Barnett National Bank Bldg., Jacksonville, Fla.
R. Warner Ring, C.P.A.; John Mahony, C.P.A.; W. W. Arner, C.P.A.; W. S. Heyward, C.P.A.; John R. Ring, C.P.A.; S. L. Ready, C.P.A.; Arthur I. Hemmings, C.P.A.; James W. Kindelan, C.P.A.; Basil M. Stewart, Jr., C.P.A.
- 2098-B ROTH & GOTTLIEB—634 Seybold Bldg., Miami, Fla.
Irving J. Gottlieb, C.P.A.; Edward S. Roth, C.P.A.
- 2148-B SALTMARSH, CLEAVELAND & GUND—6 West Chase St., Pensacola, Fla.
Thomas W. Saltmarsh, C.P.A.; Harold H. Cleaveland, C.P.A.; Charles F. Gund, C.P.A.; Julius H. Spann, C.P.A.; Harold C. Gordon, C.P.A.
- 2146-B SHARMAN & MACTYE—1405 First National Bank Bldg., Miami, Fla.
Victor J. Sharmar, C.P.A.; William H. Mactye, C.P.A.
- 2128-B SHELDON, CURRY & MASTERSON—502 First National Bank Bldg., St. Petersburg, Fla. 208 Fencon Bldg., Court St., Clearwater, Fla.
E. Russell Sheldon, C.P.A.; George B. Curry, Jr., C.P.A.; Michael D. Masterson, C.P.A.; Harold E. Wells, C.P.A.; Wilbert R. Canning, C.P.A.
- 2505-B SHEPARD & KLANDERMAN—307 First Federal Bldg., St. Petersburg, Fla.
Lee C. Shepard, C.P.A.; Gerald E. Klandermaan, C.P.A.
- 2458-B SHEPARD AND QUENTIN—309 Citizens Bldg., West Palm Beach, Fla.
211 Masonic Bldg., Quincy, Fla.
Lee C. Shepard, Jr., C.P.A.; Lawrence D. Quentin, C.P.A.
- 2358-B SMETHURST & DESSAINT—204 Shoreland Bldg., Miami, Fla.
B. M. Smethurst, C.P.A.; Louis M. Dessaint, C.P.A.
- 2520-B D. A. SMITH AND COMPANY—224 Hildebrandt Bldg., Jacksonville, Fla.
Ralph Y. Smith, C.P.A.; William B. Ryan, C.P.A.
- 2121-B SMOAK, DAVIS & NIXON—Suite 310, Seminole Bldg., Jacksonville, Fla.
Paul R. Smoak, C.P.A.; Jewell A. Davis, C.P.A.; Francis C. Nixon, C.P.A.; Carlton A. Wetherington, C.P.A.
- 2251-B SPEAR & SHELDON—235 Lincoln Rd., Miami Beach, Fla.
Simeon D. Spear, C.P.A.; Fred M. Sheldon, C.P.A.
- 2096-B EDWARD B. TAIT & COMPANY—8015 N.E. 2nd Ave., Miami, Fla.
Edward B. Tait, C.P.A.; Christian A. Tait, C.P.A.
- 2375-B TYLER, ANDERSON and RIFE—203 First National Bank Bldg., Coral Gables, Fla.
W. J. Tyler, C.P.A.; K. F. Anderson, C.P.A.; John W. Rife, C.P.A.
- 2241-B VALDES & JOHNSON—1224 Manatee Ave., West, Bradenton, Fla.
James F. Valdes, C.P.A.; Harold C. Johnson, C.P.A.
- 2517-B WEBER, THOMPSON & LEFCOURT—217 Shoreland Bldg., Miami, Fla.
Otto F. Weber, C.P.A.; Edgar B. Thompson, C.P.A.; Sidney Lefcourt, C.P.A.; Stanley B. Levitch, C.P.A.; R. Warren Davis, C.P.A.
- 2138-B WEISS AND SINGER—420 Lincoln Rd., Miami Beach, Fla.
Eugene J. Weiss, C.P.A.; Seymour D. Singer, C.P.A.
- 2144-B WILKINS AND HARVEY—305 Morgan St., Tampa, Fla.
M. L. Wilkins, C.P.A.; P. J. Harvey, C.P.A.; P. J. Harvey, Jr., C.P.A.
- 2463-B WILLIAMS & KAISER—805 Pan American Bank Bldg., Miami, Fla.
Elmo H. Williams, C.P.A.; Julius H. Kaiser, C.P.A.
- 2284-B WITTENSTEIN & HARTMAN—409 Metcalf Bldg., Orlando, Fla.
Joseph Hartman, C.P.A.; Joseph Wittenstein, C.P.A.; Max Kaplan, C.P.A.

**Alphabetical List of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1952**

P.A. Certificate Number	1952 Registration Number	
359	524-A	ANDREWS, JOHN—P.O. Box 3291, Tampa, Fla.
362	543-A	BARNES, M. H.—1017 Citizens & Southern National Bank Bldg., Atlanta, Ga.
108	539-A	BELL, WILLIAM H.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
111	570-A	BORCHARDT, MELVIN M.—712 So. Edison, Tampa, Fla.
7	525-A	BOYLE, JOHN C.—415 Crozer Bldg., Chester, Penn.
43	531-A	BUCKLES, MRS. MARY AMES—1701 President St., Palatka, Fla.
222	569-A	CHASSEVENT, G. R.—342 Madison Ave., New York, N.Y.
336	567-A	CLARK, A. S.—Tubbs Bldg., Melbourne, Fla.
353	555-A	CLARKE, I. LLOYD—P.O. Box 520, 210 City Bldg., St. Augustine, Fla.
122	563-A	DAWSON, HOLLIS B.—313 Datura St., West Palm Beach, Fla.
19	530-A	DISMORE, GEORGE B.—1863 Clarkson St., Jacksonville, Fla.
341	526-A	DUNN, MOREY—714 Florida Ave., West Palm Beach, Fla.
24	566-A	FIELD, FREDERIC T.—201 S.E. Second St., Ft. Lauderdale, Fla.
473	537-A	FIELD, WILLIAM H.—P.O. Box 287, Miami Springs, Fla.
128	551-A	FLUNO, ARTHUR S.—781 Antoinette Ave., Winter Park, Fla.
131	540-A	FOYE, ARTHUR B.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
133	548-A	GANE, O. A.—211 South Olive Ave., West Palm Beach, Fla.
244	564-A	GENTRY, WILLIAM O.—State Auditing Dept., P.O. Box 2504, Sarasota, Fla.
466	560-A	GIVEN, A. F.—319 N.E. 2nd Ave., Miami, Fla.
380	532-A	GLUNT, JAMES D.—31 Milk St., Boston, Mass.
34	549-A	HENSON, MISS M. GLENN—310 Professional Bldg., 1023 Manatee Ave., West; Bradenton, Fla.
386	538-A	HIGGINS, JOHN W.—Hillsborough County Budget Commission, 304 Tampa St., Tampa, Fla.
143	533-A	HORWATH, ERNEST B.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
147	534-A	HORWATH, JOHN N.—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.
356	558-A	JONES, EDWIN P.—1115 E. Colonial Dr., Orlando, Fla.
392	565-A	LEPPARD, WILLIAM M.—1505 Candler Bldg., Atlanta, Ga.
393	528-A	LINDFORS, E. C.—119 S. E. First Ave., Ft. Lauderdale, Fla.
268	550-A	LOPEZ, A. V., SR.—1207 Graham Bldg., Jacksonville, Fla.
157	561-A	MARKS, CHARLES H.—705 Langford Bldg., Miami, Fla.
276	545-A	MARTZ, ROLLIE C.—2047 21st Ave., North; St. Petersburg, Fla.
272	553-A	McGEE, F. E.—P.O. Box 458, Riverside Station, Miami, Fla.
401	557-A	MILLER, GEORGE B.—152 N. E. 92nd St., Miami, Fla.
289	571-A	NORTON, CLAUDE C.—1222 duPont Bldg., Miami, Fla. Bldg., Miami, Fla.
292	546-A	PACE, MURL E.—160 E. Washington St., Orlando, Fla.
167	541-A	PALMER, LESLIE E.—Haskins & Sells, 1825 Barnett National Bank Bldg., Jacksonville, Fla.
66	554-A	PRIBBLE, ROLAND C.—Pribble, Wells & Laney, 409 American Bldg., Orlando, Fla.
421	547-A	SAWYER, CLIFTON A.—3905 N. E. 2nd Ave., Miami, Fla.
177	536-A	SCHWARTZ, MAX—945 Main St., Bridgeport, Conn.
467	552-A	SCHWERDTFEGER, GEORGE—605 W. Lafayette St., Tampa, Fla.
307	529-A	SERGEANT, J. D.—701 N. E. 26th St., Miami, Fla.
80	562-A	SMYTH, F. B.—Crescent Shores, Star Route, Mary Esther, Fla.
333	559-A	THOMAS, ROLAND E.—739 Standish Place, Jacksonville, Fla.
188	535-A	TOTH, LOUIS—Horwath & Horwath, 1333 duPont Bldg., Miami, Fla.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1952**

1952
Registration
Number

- 542-A HASKINS & SELLS—1825 Barnett National Bank Bldg., Jacksonville, Fla.
Arthur H. Carter, C.P.A.; William H. Bell, P.A.; Arthur B. Foye, P.A.; Leslie E. Palmer, P.A.; Robert L. Reamy, C.P.A.
- 544-A HORWATH & HORWATH—1333 duPont Bldg., Miami, Fla.
Ernest B. Horwath, P.A.; John N. Horwath, P.A.; Louis Toth, P.A.; C. Vernon Kane, C.P.A.; I. L. de Naray, C.P.A.
- 556-A PRIBBLE, WELLS & LANEY—409 American Bldg., Orlando, Fla.
R. C. Pribble, P.A.; H. Irvin Wells, C.P.A.; Marion G. Laney, C.P.A.; R. F. Stonerock, C.P.A.; A. A. Ehrlich, C.P.A.; M. W. Wells, Jr., C.P.A.

**Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS**
Authorized to Practice
Their Profession in the State of Florida
For the Year 1952

NORTHEASTERN AREA

DAYTONA BEACH

DERBY, A. STEUART, JR., C.P.A.; Derby and Greene, 356 S. Beach St.
GENTER, FRANK M., C.P.A.; 8 Wingate Bldg.
GREENE, SINGLETON L., C.P.A.; Derby and Greene, 356 S. Beach St.
HOGLE, FRANCIS M., JR., C.P.A.; 140½ Volusia Ave.
MANVILLE, F. G. H., C.P.A.; 420 Seabreeze Blvd.
MAY, ALBERT L., C.P.A.; 205 Riverview Blvd.
McGLONE, FRANK IRA, C.P.A.; P.O. Box 2222
ROBERTSON, J. L., C.P.A.; Pentland & Robertson, 126½ Volusia Ave.

GAINESVILLE

CUNNINGHAM, DUDLEY H., C.P.A.; United States Army
DOMINICK, JULIAN K., C.P.A.; University of Florida
GRAY, HOWARD W., C.P.A.; Purvis, Gray & Powers, P.O. Box 16
MILES, FRANK J., C.P.A.; Purvis, Gray & Powers, P.O. Box 16
MOSHIER, WILLIAM F., C.P.A.; University of Florida
PARKER, WILLIAM D., C.P.A.; 309 N. E. 10th St.
PATTON, WILLIAM M., C.P.A.; Purvis, Gray & Powers, P.O. Box 16
POWERS, EARL P., C.P.A.; Purvis, Gray & Powers, P.O. Box 16
PURVIS, ROY L., C.P.A.; Purvis, Gray & Powers, P.O. Box 16
WILLIAMS, WILLARD E., C.P.A.; Commerce Bldg.

GREEN COVE SPRINGS

BRADLEY, JOHN K., C.P.A.; Bradley & Triplett
TRIPPLETT, JOSEPH I., C.P.A.; Bradley & Triplett, Box 176

HOLLY HILL

COUCH, FRANK V. B., JR., C.P.A.; 135-7th St.

JACKSONVILLE

ANDREWS, MERRILL H., C.P.A.; 517 Laura St.
ARMSTRONG, PENDLETON R., C.P.A.; 400 Consolidated Bldg.
BARNES, EDWIN E., C.P.A.; Bureau of Internal Revenue, 3655 Hedrick Street
BARNES, RICHARD L., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
BENJAMIN, FRANK, C.P.A.; Hartman & Sack, 307 Clark Bldg.
BLITCH, GORDON P., C.P.A.; Gordon P. Blitch & Co., 505 Graham Bldg.
BRADFORD, HARLAND B., C.P.A.; 1702 Barnett National Bank Bldg.
BURKE, J. W., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
CARLISLE, ROBERT T., C.P.A.; 406 Law Exchange Bldg.
CARTER, ARTHUR H., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.

CARTER, WILLIAM H., JR., C.P.A.; Hall and Fisher, 10th Floor, Schultz Bldg.
CARVER, W.G., C.P.A.; 1734 Main St.
CURTIS, OMER G., C.P.A.; 16 Arnot Bldg., Jacksonville Beach
DALEY, WILLIAM A., C.P.A.; Treasury Department, 621 Lynch Bldg.
DANDELAKE, GEORGE W., C.P.A.; 204 Smith Bldg.
DAVIES, HANBURY W., C.P.A.; 2215 Riverside Ave.
DAVIS, AARON, C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
DAVIS, JEWELL A., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
EISENHART, ARTHUR W., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
EVARTS, HARRY W., C.P.A.; Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg.
FAHS, JOHN L., C.P.A.; Bureau of Internal Revenue, 333 Federal Bldg.
FINK, MALVERN B., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
FISHER, P. W., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
FORNEY, W. J., C.P.A.; 7-F Atlantic National Bank Annex
FULLER, ALBERT E., C.P.A.; Barnett National Bank Bldg.
GOODRICH, C. H., C.P.A.; Goodrich & Varneado, 400 Florida Baptist Bldg.
GRIFFITH, WALTER PAT, C.P.A.; 1788 San Marco Blvd.
HARRIS, P. Y., C.P.A.; James & Harris, 122 W. Forsyth St.
HARRISON, JAMES O., JR., C.P.A.; 1702 Barnett National Bank Bldg.
HARTMAN, JOSEPH, C.P.A.; Hartman & Sack, 307 Clark Bldg.
HERNDON, WINFRED L., JR., C.P.A.; P.O. Box 5213
HILL, GORDON M., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
HOFFENBERG, BENNIE M., C.P.A.; Hartman & Sack, 307 Clark Bldg.
HOFFMAN, LESLIE J., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
HOWARD, HARLEY, C.P.A.; Treasury Department, P.O. Box 4760
ICENHOUR, JOHN E., C.P.A.; 607 Graham Bldg.
IRWIN, ELMER F., C.P.A.; 239 W. Adams St.
JAMES, BENJAMIN E., C.P.A.; James & Harris, 122 W. Forsyth St.
JOHNSON, CHARLES W., JR., C.P.A.; 225-27 Nasrallah Bldg., 2720 Park St.
JOHNSON, RICHARD P., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
JORDAN, JOSIAH M., C.P.A.; 1103 St. Johns Apt. Bldg., 311 W. Ashley St.
KANTOR, ERWIN P., C.P.A.; 45 Buckman Bldg.
KLUTTZ, OREN E., C.P.A.; Bureau of Internal Revenue, P.O. Box 4760

GEOGRAPHICAL LIST OF CERTIFIED AND PUBLIC ACCOUNTANTS

- LeBARON, E. T., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
- LUCAS, JACK W., C.P.A.; American National Bank Bldg.
- LYLE, ROBERT TERRY, C.P.A.; 650 East 23rd St.
- MAGEE, LEWIS E., C.P.A.; James & Harris, 122 W. Forsyth St.
- McGUIGAN, HAROLD C., C.P.A.; 700 Consolidated Bldg.
- MILAM, RALPH L., C.P.A.; 1453 Miami Rd., P.O. Box 5066
- MILLIGAN, CLAUDE K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MILLIGAN, GEORGE L., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MITCHELL, FRITZ K., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- MIZRAHI, JOSEPH M., C.P.A.; 32 W. Adams St.
- MULLANEY, JAMES, C.P.A.; Gordon P. Blitch & Co., 505 Graham Bldg.
- NIXON, FRANCIS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- NOEL, CECIL K., C.P.A.; 6217 Temple Rd.
- OOSTERHOUDT, O. J., C.P.A.; Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg.
- RALSTON, ROBERT E., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
- REAMY, ROBERT L., C.P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- RIEDERS, ROBERT M., C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
- RIVERS, JOSEPH F., II., C.P.A.; Milligan & Burke, 925 Barnett National Bank Bldg.
- RYAN, WILLIAM B., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.
- SACK, ELY J., C.P.A.; Hartman & Sack, 307 Clark Bldg.
- ST. JOHN, NEWTON D., C.P.A.; 118 E. Bay St.
- SCARBOROUGH, OVID P., JR., C.P.A.; Treasury Dept., 314 W. Monroe St., P.O. Box 4760
- SCHELL, J. POWELL, C.P.A.; 1405 Dancy St.
- SHEALY, ARTHUR L., JR., C.P.A.; Ring, Mahony & Arner, 522 Barnett Nat'l Bank Bldg.
- SHELTON, JOHN W., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
- SHELTON, WOODROW W., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- SILVER, JACK, C.P.A.; Rieders, Fink & Co., 621 Graham Bldg.
- SMITH, HAROLD W., C.P.A.; 4220 Longfellow St.
- SMITH, RALPH Y., C.P.A.; D. A. Smith & Company, 224 Hildebrandt Bldg.
- SMOAK, PAUL R., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- TURNEY, JOHN P., C.P.A.; Firestone Tire & Rubber Co.
- TYSON, H. LYNTON, C.P.A.; Gordon P. Blitch & Co., 505 Graham Bldg.
- URBAN, O. RICHARD, C.P.A.; Oosterhoudt & Evarts, 1009 Barnett National Bank Bldg.
- VARNEDOE, IRA J., C.P.A.; Goodrich & Varne-doe, 400 Florida Baptist Bldg.
- WARD, J. T., C.P.A.; Hall & Fisher, 10th Floor, Schultz Bldg.
- WEATHERINGTON, CARLTON A., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- WINTERBURN, JACK R., C.P.A.; 410 Graham Bldg.
- WRIGHT, THOMAS C., C.P.A.; Smoak, Davis & Nixon, 310 Seminole Bldg.
- BELL, WILLIAM H., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- DISMORE, GEORGE B., P.A.; 1863 Clarkson St.
- FOYE, ARTHUR B., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- LOPEZ, A. V., SR., P.A.; 1207 Graham Bldg.
- PALMER, LESLIE E., P.A.; Haskins & Sells, 1825 Barnett National Bank Bldg.
- THOMAS, ROLAND E., P.A.; 739 Standish Place
- LAKE CITY**
- ODOM, DRAKON B., C.P.A.; Darby & Darby, Peoples Hardware Bldg.
- SHINGLER, FRANKLIN S., C.P.A.
- PALATKA**
- ROUSE, ALONZO O., C.P.A.; 220 North 7th St.
- BUCKLES, MRS. MARY AMES, P.A.; 1701 President St.
- ST. AUGUSTINE**
- EDMISTON, WILLIAM C., JR., C.P.A.; Edmiston and McGhin, City Bldg.
- McGHNIN, ANDREW J., JR., C.P.A.; Edmiston and McGhin, City Bldg.
- CLARKE, I. LLOYD, P.A.; 210 City Bldg., P.O. Box 520
- NORTHWESTERN AREA**
- MARY ESTHER**
- SMYTH, F. B., P.A.; Crescent Shores, Star Route
- MILTON**
- DAVIS, L. V., C.P.A.; Davis & Lundy, 502 Oak St.
- PANAMA CITY**
- CRAFT, DONALD G., C.P.A.; 6 Carpenters Bldg., P.O. Box 797
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- RAYMOND, HERMAN C., C.P.A.; Charles B. Costar & Co., 902 First National Bank Bldg.
- READY, SAMUEL L., C.P.A.; Ring, Mahony & Arner, 1201-14 duPont Bldg.
- RESNEK, ABRAHAM, C.P.A.; Resnek & Landis, 301 Roper Bldg.
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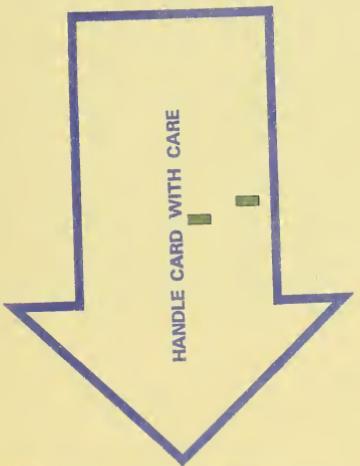
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